



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**42 Richland 0831 Sidney Public Schools**

#### 0745 Sidney Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	5,002,129.47	4,995,847.53	0.00	6,281.94	0.00	0.00
21XX Support Services - Students	639,097.79	639,097.79	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	77,698.27	77,698.27	0.00	0.00	0.00	0.00
222X Educational Media Services	475,949.44	475,949.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	379,324.80	379,324.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	530,629.88	530,629.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	159,011.64	18,245.09	140,766.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	874,536.30	874,536.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	323,322.89	274,726.64	0.00	48,596.25	0.00	0.00
34XX Extracurricular - Activities	15,623.30	15,623.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,470.84	79,470.84	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	179,482.16	0.00	0.00	179,482.16	0.00	0.00
<b>Totals</b>	8,736,276.78	8,361,149.88	140,766.55	234,360.35	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	8,736,276.78					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**42 Richland 0831 Sidney Public Schools**

**0746 Sidney H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,693,066.39	2,660,896.28	0.00	32,170.11	0.00	0.00
21XX Support Services - Students	195,161.00	195,161.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	31,896.04	31,896.04	0.00	0.00	0.00	0.00
222X Educational Media Services	149,837.32	149,837.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	228,753.11	228,753.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	350,822.18	350,822.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	106,264.30	18,243.12	88,021.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	488,517.13	488,517.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	227,815.81	220,310.27	0.00	7,505.54	0.00	0.00
31XX Food Services	294,676.57	294,676.57	0.00	0.00	0.00	0.00
32XX Enterprise Services	63,376.00	63,376.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	51,921.49	51,921.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	254,710.21	254,710.21	0.00	0.00	0.00	0.00
<b>Totals</b>	5,136,817.55	5,009,120.72	88,021.18	39,675.65	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,136,817.55					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0745 Sidney Elem		Indirect/Direct	140,766.55 / 8,361,149.88	1.68%		
LE 0746 Sidney H S		Indirect/Direct	88,021.18 / 5,009,120.72	1.76%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0745 Sidney Elem	0.0208	0.0199	0.0183	0.0181	1.68%
	0746 Sidney H S	0.0208	0.0199	0.0183	0.0181	1.76%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0745 Sidney Elem	0.0000	0.0000	0.0000	0.0000	
	0746 Sidney H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0745 Sidney Elem	0.0208	0.0199	0.0183	0.0181	
	0746 Sidney H S	0.0208	0.0199	0.0183	0.0181	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0745 Sidney Elem	1.78%	
	0746 Sidney H S	1.80%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0831 Sidney Public Schools	1.79%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**42 Richland 0832 Savage Public Schools**

#### 0747 Savage Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	636,620.11	627,789.43	0.00	8,830.68	0.00	0.00
222X Educational Media Services	9,205.79	9,205.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,967.75	51,967.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,006.00	14,006.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,095.85	0.00	24,095.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	60,444.78	60,444.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	56,266.88	56,266.88	0.00	0.00	0.00	0.00
31XX Food Services	43,391.64	43,391.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	152.00	152.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,320.24	10,320.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,077.05	0.00	0.00	2,077.05	0.00	0.00
9999 Undistributed	7,559.77	7,559.77	0.00	0.00	0.00	0.00
<b>Totals</b>	916,107.86	881,104.28	24,095.85	10,907.73	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	916,107.86					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**42 Richland 0832 Savage Public Schools**

#### 0748 Savage H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	383,016.05	374,115.00	0.00	8,901.05	0.00	0.00
222X Educational Media Services	7,769.20	7,769.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,853.88	85,853.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	15,875.06	15,875.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,546.55	0.00	49,546.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	96,898.77	96,898.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	46,287.12	46,287.12	0.00	0.00	0.00	0.00
31XX Food Services	41,816.93	41,816.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	933.59	933.59	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,499.56	47,499.56	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	33,589.51	0.00	0.00	0.00	33,589.51	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	18,528.66	0.00	0.00	18,528.66	0.00	0.00
<b>Totals</b>	827,614.88	717,049.11	49,546.55	27,429.71	33,589.51	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	827,614.88					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0747 Savage Elem		Indirect/Direct	24,095.85 / 881,104.28	2.73%		
LE 0748 Savage H S		Indirect/Direct	49,546.55 / 717,049.11	6.91%		

  

Line B Preliminary Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0747 Savage Elem	0.0331	0.0317	0.0334	0.0320	2.73%
		0748 Savage H S	0.0331	0.0317	0.0334	0.0320	6.91%

  

Line C Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0747 Savage Elem	0.0000	0.0000	0.0000	0.0000	
		0748 Savage H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0747 Savage Elem	0.0331	0.0317	0.0334	0.0320	
		0748 Savage H S	0.0331	0.0317	0.0334	0.0320	

  

Line E Five Year Average with 5% Discount		LE	2018	LE Reclaasified Rate
		0747 Savage Elem	2.99%	
		0748 Savage H S	3.79%	

  

Line F Average of LE's contained under one School System Code (SS)			2018	SS Reclaasified Rate
0832 Savage Public Schools		<b>Your Preliminary Rate by School System (SS) is:</b>	<b>3.39%</b>	
This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**42 Richland 0833 Brorson Elementary**

#### 0749 Brorson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	126,281.61	126,281.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,998.99	3,998.99	0.00	0.00	0.00	0.00
222X Educational Media Services	1,481.17	1,481.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,153.18	803.48	41,349.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	45,427.82	45,427.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	46,474.00	46,474.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,690.09	0.00	0.00	2,690.09	0.00	0.00
<b>Totals</b>	268,506.86	224,467.07	41,349.70	2,690.09	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	268,506.86					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0749 Brorson Elem</b>	Indirect/Direct	41,349.70 / 224,467.07	18.42%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0749 Brorson Elem	0.3360	0.3560	0.2588	0.2742	18.42%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0749 Brorson Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0749 Brorson Elem	0.3360	0.3560	0.2588	0.2742	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0749 Brorson Elem				26.77%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0833 Brorson Elementary		<b>26.77%</b>	

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**42 Richland 0834 Fairview Public Schools**

#### 0750 Fairview Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,692,177.29	1,692,177.29	0.00	0.00	0.00	0.00
21XX Support Services - Students	172,378.02	172,378.02	0.00	0.00	0.00	0.00
222X Educational Media Services	45,546.65	45,546.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,369.24	90,369.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	150,379.39	150,379.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	68,052.17	13,970.35	54,081.82	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	189,722.37	179,928.37	0.00	9,794.00	0.00	0.00
27XX Student Transportation Services	279,991.89	240,916.89	0.00	39,075.00	0.00	0.00
31XX Food Services	14,100.25	14,100.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,056.97	14,056.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,296.43	29,296.43	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,823.37	0.00	0.00	4,823.37	0.00	0.00
<b>Totals</b>	2,750,894.04	2,643,119.85	54,081.82	53,692.37	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,750,894.04					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

**42 Richland 0834 Fairview Public Schools**

**0751 Fairview H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,059,314.21	1,037,850.53	0.00	21,463.68	0.00	0.00
222X Educational Media Services	33,538.19	33,538.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,004.96	90,004.96	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	146,362.93	146,362.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,491.89	16,467.73	50,024.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	153,070.52	144,076.52	0.00	8,994.00	0.00	0.00
27XX Student Transportation Services	99,304.21	60,229.21	0.00	39,075.00	0.00	0.00
31XX Food Services	84,490.15	84,490.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,836.03	34,836.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	99,196.37	99,196.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,469.38	0.00	0.00	2,469.38	0.00	0.00
<b>Totals</b>	1,869,078.84	1,747,052.62	50,024.16	72,002.06	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,869,078.84					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0750 Fairview Elem	Indirect/Direct	54,081.82 / 2,643,119.85	2.05%				
	LE 0751 Fairview H S	Indirect/Direct	50,024.16 / 1,747,052.62	2.86%				
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0750 Fairview Elem			0.0201	0.0206	0.0201	0.0197	2.05%
	0751 Fairview H S			0.0201	0.0206	0.0201	0.0197	2.86%
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0750 Fairview Elem			0.0000	0.0000	0.0000	0.0000	
	0751 Fairview H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0750 Fairview Elem			0.0201	0.0206	0.0201	0.0197	
	0751 Fairview H S			0.0201	0.0206	0.0201	0.0197	
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate
	0750 Fairview Elem						1.92%	
	0751 Fairview H S						2.07%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	0834 Fairview Public Schools		Your Preliminary Rate by School System (SS) is:				2.00%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**42 Richland 0837 Rau Elementary**

#### 0754 Rau Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	473,119.61	473,119.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	9,653.50	9,653.50	0.00	0.00	0.00	0.00
222X Educational Media Services	45,936.19	45,936.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	125,949.07	14,373.38	111,575.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	124,871.20	94,701.20	0.00	30,170.00	0.00	0.00
27XX Student Transportation Services	90,889.79	90,889.79	0.00	0.00	0.00	0.00
31XX Food Services	35,868.94	35,868.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,200.00	1,200.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,761.04	0.00	0.00	23,761.04	0.00	0.00
<b>Totals</b>	931,249.34	765,742.61	111,575.69	53,931.04	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	931,249.34					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>	<b>LE 0754 Rau Elem</b>	Indirect/Direct	111,575.69 / 765,742.61	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				14.57%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0754 Rau Elem	0.1123	0.1163	0.1141	0.1136	14.57%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0754 Rau Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0754 Rau Elem	0.1123	0.1163	0.1141	0.1136	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0754 Rau Elem				11.44%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0837 Rau Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	11.44%	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**42 Richland 0851 Lambert Public Schools**

#### 0768 Lambert Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	750,006.98	750,006.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,690.86	22,690.86	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,122.56	10,122.56	0.00	0.00	0.00	0.00
222X Educational Media Services	20,725.92	20,725.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	114,363.43	114,363.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	22,107.78	22,107.78	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	31,820.69	0.00	31,820.69	0.00	0.00	0.00
25XX Support Services - Business	63,715.07	0.00	63,715.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	219,249.53	219,249.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	166,109.96	166,109.96	0.00	0.00	0.00	0.00
31XX Food Services	34,277.90	34,277.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,598.50	4,598.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	28,096.78	23,701.78	0.00	4,395.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	20,671.22	0.00	0.00	20,671.22	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,984.73	0.00	0.00	1,984.73	0.00	0.00
<b>Totals</b>	1,510,541.91	1,387,955.20	95,535.76	27,050.95	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,510,541.91					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

42 Richland 0851 Lambert Public Schools

#### 0769 Lambert H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	528,176.06	528,176.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,466.55	23,466.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,416.52	8,416.52	0.00	0.00	0.00	0.00
222X Educational Media Services	18,216.37	18,216.37	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	101,521.04	101,521.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	42,751.80	42,751.80	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	31,820.71	0.00	31,820.71	0.00	0.00	0.00
25XX Support Services - Business	50,381.37	0.00	50,381.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	164,584.01	164,584.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	166,129.11	166,129.11	0.00	0.00	0.00	0.00
31XX Food Services	23,686.02	23,686.02	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	97,234.28	97,234.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	73,368.84	64,578.84	0.00	8,790.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,107.76	0.00	0.00	1,107.76	0.00	0.00
<b>Totals</b>	1,330,860.44	1,238,760.60	82,202.08	9,897.76	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,330,860.44					

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0768 Lambert Elem	Indirect/Direct 95,535.76 / 1,387,955.20	6.88%		
	LE 0769 Lambert H S	Indirect/Direct 82,202.08 / 1,238,760.60	6.64%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0768 Lambert Elem	0.0366	0.0379	0.0421	0.0437	6.88%
	0769 Lambert H S	0.0366	0.0379	0.0421	0.0437	6.64%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0768 Lambert Elem	0.0000	0.0000	0.0000	0.0000	
	0769 Lambert H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0768 Lambert Elem	0.0366	0.0379	0.0421	0.0437	
	0769 Lambert H S	0.0366	0.0379	0.0421	0.0437	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0768 Lambert Elem	4.35%	
	0769 Lambert H S	4.31%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0851 Lambert Public Schools	4.33%	

**Your Preliminary Rate by School System (SS) is:**  
 This same rate is applied to both EL and HS in the same SS

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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